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Subject: RE: IRM 20.2.5 - 906 agreements, 6601(c) suspension

Section 6601(c) provides that a TEFRA settlement has the same effect as a section 6213(d) waiver. So both a TEFRA partnership item Form 906 closing agreement and TEFRA Forms 870-P will generally be treated the same as a section 6213(d) waiver.